



Change in COAD Applications

Informational Bulletin

May 2002

Glen L. Bower
Director of Revenue

For information or forms...

- ◆ Call us at:
217 785-6602 or
217 785-5007
- ◆ Write us at:
Illinois Department of Revenue
P.O. Box 19039
Springfield, IL 62794-9039
- ◆ Visit our Web site at:
www.revenue.state.il.us
- ◆ Call
"Illinois Tax Fax," our
fax-on-demand service, at:
217 785-3400
- ◆ Call
our 24-hour
Forms Order Line at:
1 800 356-6302

To: Coin Operated Amusement Device and Redemption Machine (COAD) Operators

Beginning with decals sold for the August 1, 2002 through July 31, 2003 license year, coin-operated amusement device and redemption machine (COAD) operators are no longer required to complete two different applications for new and renewal licenses (decals).

What changes have been made to the applications?

Form RCOA-1, Coin-Operated Amusement Device Application for License (Decals), has been revised to be used for both new and renewal license (decal) applications. Form RCOA-2, Coin-Operated Amusement Device Application for License (Decal), no longer may be used. Please destroy all old versions you may have of Form RCOA-1 and Form RCOA-2.

Form RCOA-1 requires you to provide the year for which you are purchasing COAD decals. If you need to apply for both full year and half year decals you must complete a separate Form RCOA-1, for each license type.

Have there been any changes to the decals?

No. The decal prices remain the same.

- ◆ **Full-year** - \$15
(For use between August 1 and July 31)
- ◆ **Half-year** - \$8
(For use between February 1 and July 31)

You can purchase decals by mail. If you prefer, decals can be purchased in person at our Springfield or Chicago (James R. Thompson Center) offices.

Can I buy surplus decals?

No. We have discontinued the option of buying surplus decals due to reporting and compliance inconsistencies. If you have surplus decals that have not expired, they may be used until they expire. However, you must complete Form RCOA-1-A, Coin Operated Amusement Device Schedule, stating the date when the machine will be placed into service.

Do crane machines need COAD decals?

No. Crane machines do not fall within the definition of a coin-operated amusement device or a redemption machine.

Do vending machines need COAD decals?

No. Vending machines do require vending machine decals. You must complete Form NUC-1, Illinois Business Registration. If you need more information about vending machines, call us at 217 524-4750.

Things to remember when applying for decals

- ◆ **Address changes**
You should notify us of your address change to ensure that you receive your preprinted forms and correspondence.
- ◆ **Preprinted forms**
Use the preprinted Form RCOA-1 and Form RCOA-1-A.
- ◆ **RCOA-1-A**
Complete the entire form including the date each machine was placed into service.